

SHORT-TERM VACATION RENTAL PROPERTIES

Fannin County will commence issuing Accommodation Excise Tax Certificates _____ TBD _____. These certificates will be for properties located in the unincorporated areas of Fannin County, Georgia.

The ordinance is intended to provide for the safety and welfare of both citizens and those visiting our area by setting uniform rules for occupancy, noise, parking, trash, and accommodation taxes.

This Chapter shall be known and may be cited as the "Short-Term Vacation Rental Ordinance of Fannin County".

Section 1. Purpose.

It is the purpose of this Ordinance to regulate the use of and establish standards for privately owned residential property used as vacation homes and rented to transient occupants within the unincorporated area of Fannin County, so as to ensure that Accommodation Excise Taxes owed to Fannin County are properly collected and remitted to Fannin County, to minimize the adverse effects of Short-Term Vacation Rental uses on surrounding residential properties and neighborhoods, and to preserve the character, integrity, and stability of residential neighborhoods in which Short-Term Vacation Rentals are located. This Ordinance is not intended to regulate hotels, motels, inns, hospitals, campgrounds, or long-term rental properties (rentals over 30 days).

Section 2. Definitions.

The following words, terms, and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. When inconsistent with the context, words in the plural number include the singular number, and words in the singular include the plural number.

(a) Accommodation Excise Tax means the excise tax (also known as "Lodging Tax" or "Accommodations Tax" imposed and collected by Fannin County pursuant to O.C.G.A §§ 48-13-50 through 48-13-63 and the Fannin County Lodging Ordinance for the furnishing for value to the public of any rooms, lodgings, or accommodations in the unincorporated area of Fannin County.

(b) Accommodation Excise Tax Certificate or Certificate means the document issued by the Lodging Division of the Fannin County Planning Commission to the property owner or the Management Company of a Short-Term Vacation Rental under this Ordinance containing an official Short-Term Vacation Rental Accommodation Excise Tax number for the purpose of verifying and enforcing compliance with the accommodation excise tax requirements of the Fannin County Code of Ordinances, as well the other provisions of this Ordinance pertaining to the operation of a Short-Term Vacation Rental for transient occupants.

- (c) Advertisement or Advertising means the listing or marketing of any real property as a Short-Term Vacation Rental through any print, outdoor, digital, broadcast, or other advertising medium, such as magazines, brochures, newsletters, banners, signs, social media platforms, apps on a smartphone, electronic or online marketplaces or booking platforms, marketplace facilitators, websites, internet, computer or other electronic devices, television, or radio.
- (d) Board of Commissioners or Board means the Fannin County Board of Commissioners.
- (e) Commercial Event means an event or gathering of people, or the marketing or advertising thereof, where a fee is charged in exchange for allowing an event or gathering on the property.
- (f) Lodging Division means the Fannin County Lodging Division.
- (g) County means Fannin County, Georgia.
- (h) Dwelling Unit or Unit means one or more rooms, designed, occupied, or intended for occupancy as separate, complete living quarters with permanent cooking, sleeping and sanitary facilities provided within the dwelling unit for the exclusive use of one or more persons.
- (i) Local Point of Contact or Point of Contact means a person who is at least 18 years of age and who, using reasonably prudent business practices, is responsible for ensuring that all occupants and/or guests of the Short-Term Vacation Rental comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the subject Short-Term Vacation Rental and for responding to questions or concerns from occupants, guests, and the County regarding the operation of the Short-Term Vacation Rental.
- (j) Management Company means a firm, agency, or company with a valid county lodging certificate that manages one or more Short-Term Vacation Rentals under a management agreement on behalf of the owner of the Short-Term Vacation Rental.
- (k) Maximum Occupancy Rate means no more than two persons per bedroom, plus two additional persons. A bedroom is a room or space within the Short-Term Vacation Rental furnished with one or more beds and that is customarily used and intended primarily for sleeping. Children under 12 years of age shall not be included in determining the maximum occupancy of a Short-Term Vacation Rental but in no event shall occupancy exceed 15 persons total, including children, unless a variance from such a total is requested and received from the County Lodging Division allowing a proportional increase for Dwelling Units with six or more bedrooms.
- (l) Owner or Owners means a person that holds legal title to private property.
- (m) Party means one or more people who, as a single group, rent a Short-Term Vacation Rental pursuant to a single reservation and payment.
- (n) Person means an individual, firm, partnership, corporation, association, company, agency, syndicate, estate, trust, business trust, receiver, fiduciary or any combination acting as a unit, body politic, or political subdivision whether public, private or quasi-public.
- (o) Property means a legal lot of record on which any Dwelling Unit(s) is being operated or offered as a Short-Term Vacation Rental for which a Certificate of Occupancy is required by Fannin County.

(p) Short-Term Vacation Rental also known as STVR means an accommodation for transient occupants or guests where, in exchange for compensation of any type or amount, a residential Dwelling Unit, or a portion thereof, is provided for lodging for a period of time not to exceed 30 consecutive days.

Section 3. Accommodation Excise Tax Certificate.

(a) No Dwelling Unit, or any portion thereof, shall be used, operated, rented, offered, or advertised as a STVR within the unincorporated areas of Fannin County, unless the owner of the dwelling unit possesses a valid and current Accommodation Excise Tax Certificate issued by Fannin County in accordance with this Ordinance.

(b) It shall be unlawful and a violation of this Ordinance for any person or property owner to use, operate, rent, offer, or advertise a STVR within the unincorporated areas of Fannin County, without a valid and current Accommodation Excise Tax Certificate issued by Fannin County under this Ordinance, or to operate a STVR contrary to the procedures and regulations established in this Ordinance, the Fannin County Lodging Ordinance or other provisions of this Code, or any applicable state law.

(c) An Accommodation Excise Tax Certificate shall only be issued to a person with an ownership interest in the STVR or to a Management Company under a management agreement with the property owner for rental of the specified STVR.

Section 4. Short-Term Vacation Rental Standards.

Short-Term Vacation Rentals shall be subject to the following general requirements:

(a) STVR's shall meet all applicable building, health, fire, and related safety codes and shall also have:

(i) Working smoke and carbon monoxide detectors in every bedroom and on all habitable floors.

(ii) A properly maintained and charged fire extinguisher in each STVR Dwelling Unit; and

(iii) A solid waste collection (trash) service that removes waste at least once a week. All solid waste (trash) must be contained in secured containers when outside of the residence. Trash and refuse shall not be left or stored on the exterior of the property unless it is placed in a curbside container. The curbside container shall not be placed on the curb awaiting trash service pick up any sooner than 24 hours prior to the pickup day and must be removed no later than 24 hours after trash service pickup.

(b) Exterior signage shall be visible from the road (at the street end of the driveway) which sets forth the assigned 911 address. A sign with the name of the rental, not to exceed 2 feet by 2 feet is also permitted.

(c) STVR's shall not be operated outdoors or in an uninhabitable structure, including tents or other structures governed by the Fannin County Recreational Vehicle Ordinance or the Fannin County Land Development Ordinance.

(d) Only one party of guests shall be permitted per Dwelling Unit.

Section 5 Parking.

(a) Each STVR shall designate the maximum number of cars allowed on-site and, where applicable, instructions for off-site parking for cars exceeding the maximum allowed on-site.

(b) Parking spaces within the grounds of the STVR must be clearly identified for guest use.

(c) The property owner shall provide guests with parking instructions prior to arrival.

(d) Exceeding the maximum number of vehicles allowed on-site of a STVR is a violation of this Ordinance.

(e) Parking on the right of way of any road or street overnight is prohibited and is a violation of this Ordinance.

Section 6. Operation.

(a) Occupancy of a STVR between the hours of 11:00 p.m. and 6:00 a.m. shall not exceed the maximum occupancy rate, as defined herein. No person operating or occupying a STVR shall violate or exceed, or allow another to exceed, the maximum occupancy rate.

(b) STVR shall not be used for hosting any commercial events.

(c) The Accommodation Excise Tax Certificate holder shall keep on file with the County at all times the name, cell phone number, and email address of a valid Local Point of Contact who shall use reasonably prudent business practices to ensure that all occupants and/or guests of the STVR comply with all applicable laws, rules and regulations pertaining to the use and occupancy of the STVR as well as for responding to questions or concerns from occupants, guests, and the County regarding the operation of the STVR. The Local Point of Contact may, but does not necessarily need to be, the property owner or representative of a Management Company.

(d) The Local Point of Contact shall be available 24 hours a day to accept telephone calls and respond to complaints regarding the condition, operation, or conduct of a STVR, including the behavior and conduct of the occupants and/or guests thereof. When the STVR is rented and occupied, the Local Point of Contact must be available to respond to complaints in person at the STVR within a reasonable time, not to exceed two hours after notification of the complaint.

(e) Failure of the Local Point of Contact to respond to calls or complaints in a timely and appropriate manner shall be a violation of this Ordinance. However, it is not intended that any property owner, Local Point of Contact, and/or Certificate holder act as a peace officer or place himself or herself in an at-risk situation.

(f) A valid Accommodation Excise Tax Certificate shall be posted in a conspicuous location inside the main entrance of the STVR on or adjacent to the front door. In addition to the Accommodation Excise Tax Certificate, a clearly visible and legible notice containing the following information shall be conspicuously posted within the STVR on or adjacent to the front door sign:

(i) The name of the Local Point of Contact and an email address and telephone number at which the Local Point of Contact may be reached on a 24-hour, seven days a week, basis. The notice must be updated within seven days of any change of the Local Point of Contact and/or such person's telephone number.

(ii) The name and address of the nearest hospital.

(iii) The maximum number of overnight occupants (maximum occupancy rate) permitted in the STVR and a statement notifying the occupants that failure to conform to the occupancy requirements of the STVR is a violation of this Ordinance.

(iv) The maximum number of vehicles allowed to be parked on the property and a statement notifying the occupants that exceeding the maximum number of vehicles allowed on-site is a violation of this Ordinance.

(v) The County's noise ordinance regulations and a statement notifying the occupant(s) that any failure to comply with the County's noise ordinance is a violation of this Ordinance.

(vi) State and County emergency management website information, together with the assigned 911 address of the unit; and

(vii) Other relevant community restriction(s), if applicable.

(g) All property specific digital, outdoor, or print advertising for any STVR, including electronic or digital advertising on marketplace facilitator platforms, shall include the Accommodation Excise Tax Certificate number, issued by the County for the STVR. It is a violation of this Ordinance to advertise a STVR using an expired Accommodation Excise Tax Certificate number that was not issued by the County.

(h) STVR, and the operation thereof, are subject to Accommodation Excise Taxes and are liable for payment thereof as established by state law and the Fannin County Code of Ordinances. The Accommodation Excise Tax Certificate holder shall timely remit all applicable Accommodation Excise Taxes owed in connection with the operation of the STVR.

(i) The Accommodation Excise Tax Certificate holder shall maintain records of all Short-Term Rental booking dates, rental income, and taxes collected and remitted to Fannin County for three years and shall provide such records to the County upon request.

(j) The Accommodation Excise Tax Certificate holder shall abide by any local, state, or federal rules during a declared disaster event, including, but not limited to evacuation and reentry orders and shall provide guests with the State and County emergency management websites and emergency contact phone numbers.

Section 7 Application for Certificate.

(a) Any property owner, or Management Company under agreement with an owner, desiring to operate a STVR must apply for an Accommodation Excise Tax Certificate with the Lodging Division on a form to be provided by the County. Upon submission of a properly completed application, an applicant meeting the conditions and requirements of this Ordinance for the operation of a STVR shall qualify for and be issued an Accommodation Excise Tax Certificate for

such STVR. At the time of filing an application for an initial Accommodation Excise Tax Certificate, an applicant must:

(i) Pay and submit to Fannin County an application fee of \$100.00 paid by check or money order for each STVR being registered.

(ii) Provide the name, address, email, and contact information of the property owner.

(iii) Provide the physical address of the STVR and the parcel identification number of the property where the STVR is located.

(iv) Provide the number of Short-Term Rental Dwelling Units on the property, provide the number of bedrooms in each Dwelling Unit, and affirm understanding that only one party of guests shall be permitted per Dwelling Unit.

(v) State whether the applicant is the property owner or a Management Company operating the STVR on behalf of the property owner.

(vi) Provide a copy of the certificate of occupancy issued by Fannin County Building Department for dwelling units completed beginning with the year 2010 and after.

(vii) Provide the name, address, email address and cell phone number for a Local Point of Contact, as defined above.

(viii) Provide the number of parking spaces on the grounds of the Short-Term Rental and affirm whether those spaces are clearly identified for occupant and guest use.

(ix) Provide a copy of the information sheet to be posted inside the STVR to notify renters of the physical address of the STVR, the nearest hospital, maximum occupancy rate, noise ordinance statement and state and county emergency management website information.

(x) Affirm the applicant's responsibility to collect and timely remit accommodation excise taxes in accordance with applicable ordinances of Fannin County, Georgia.

(xi) Affirm that the operation of a STVR on the Property is not in violation of any other land use restrictions, including covenants, deed restrictions, homeowner association rules and regulations, or other such restrictions.

(xii) Affirm understanding that Fannin County strongly recommends that the property owner carry property and renter's liability insurance that specifically covers STVR use.

(xiii) Affirm that the STVR has an operable fire extinguisher in every Dwelling Unit being used as a STVR and working smoke and carbon monoxide detectors in every bedroom and on all habitable floors thereof.

(xiv) Affirm that the STVR has solid waste collection (trash) service that removes solid waste at least once a week.

(xv) Affirm that the STVR has no past due accommodation excise taxes, Certificate fees, ad valorem taxes, or fines for violations of this Ordinance; and

(xvi) Affirm whether the applicant or has had an Accommodation Excise Tax Certificate suspended or revoked within the previous 12 months.

(b) Applications submitted by a Management Company registering on behalf of an owner, shall provide documentation, such as an onboarding contract or management agreement, evidencing that it is authorized to submit the application and otherwise manage and act on behalf of the property owner in relation to the operation and use of STVR.

(c) An Accommodation Excise Tax Certificate shall be required for each Dwelling Unit being used or operated as a STVR.

(d) Any fraudulent or material misrepresentation, omission, or false or untruthful statement or information furnished by or made by the applicant in any application (or supporting materials) submitted to the County for a Certificate or renewal thereof shall be grounds for denial, suspension, or revocation of an Accommodation Excise Tax Certificate, or any renewal thereof.

(e) All requirements, acknowledgements, affirmations, and attestations necessary to obtain an Accommodation Excise Tax Certificate must be continuously maintained throughout the duration of the initial Accommodation Excise Tax Certificate and any renewal thereof. All material changes in the information or supporting documents or materials provided to the County in any application (or renewal), including any change in the Local Point of Contact, Management Company, marketplace facilitator and/or owner contact information shall be updated and reported in writing to Director of the Lodging Division within three business days.

(f) An Accommodation Excise Certificate is not assignable or transferable. Upon the sale of a STVR property or when a Management Company changes, there will be a 30-day grace period to operate as a STVR so long as an application for an Accommodation Excise Tax Certificate is submitted by the new owner or Management Company within seven days of the sale or management change.

Section 8 Certificate Expiration/Renewal.

(a) All accommodation Excise Tax Certificates, and any renewals thereof, shall expire on August 31 of each year following the initial year of issuance. If a certificate is not renewed before it expires on August 31, an expired certificate shall be treated as an initial application, and the applicant shall be required to comply with all rules and regulations for the granting of an initial Certificate to the same extent as if no previous Certificate had been held.

(b) To renew an Accommodation Excise Tax Certificate for the ensuing calendar year, STVR owners will be invoiced by Fannin County in July of each year. Renewing the certificate annually is the owner's responsibility. To qualify for and be issued a renewed Certificate, the applicant, must:

(i) Pay and submit to Fannin County an annual renewal fee of \$100.00 for each STVR. The cost to renew an expired certificate is \$150.00. Owners renewing an expired certificate must follow the requirements in item (a) of Section 8. Owners may renew non-expired certificates on-line or by mail after July 15th of each year.

(ii) Affirm and update, as needed, all information, documentation, and affirmations, submitted to the County in the application for the initial Certificate set forth herein.

(iii) Affirm that all Accommodation Excise Taxes for each Short-Term Rental under the Certificate being renewed have been collected and timely remitted to Fannin County; and

(iv) Affirm that the renewal is not for a STVR that has had its Certificate revoked within the last 12 months,

(c) A renewed Accommodation Excise Tax Certificate shall be valid immediately following its issuance each calendar year.

(d) Fees paid for an Accommodation Excise Tax Certificate, or any renewal thereof, are not refundable once a Certificate is issued.

Section 9 Application Review/Denials.

The Director of the Lodging Division or his/her designee may deny an application for an Accommodation Excise Tax Certificate, or any renewal thereof, if:

(a) The application is for a property that has had its Certificate revoked within the preceding 12 months.

(b) The person applying lacks authority to represent the property owner for which the application is made.

(c) The applicant does not qualify for a Certificate, or the application is filed by one person as a subterfuge for another person.

(d) The application is incomplete, fails to meet the application requirements of this Ordinance, or does not contain the requisite documents, information, or affirmations under this Ordinance.

(e) STVR is not permitted on the property for which a Certificate is sought, or if the Dwelling Unit or property being used as a STVR is in violation of any applicable zoning, subdivision, or building codes.

(f) Information or materials submitted by the applicant to the County in connection with the application contain any fraudulent or material misrepresentation, omission, or false or untruthful statement or information; or

(g) The applicant fails to pay any application fee required by this Ordinance.

All decisions denying an application for an Accommodation Excise Tax Certificate, or any renewal thereof, shall be in writing and served upon the applicant by email or certified mail, or both, to the email address or physical address provided by the Applicant, and shall specify the reasons for the denial. Decisions denying an application hereunder shall be appealable to the Fannin County Planning Commission in accordance with this Ordinance.

Section 10 Violations and Penalties.

(a) Whenever any act is prohibited in this Ordinance or is made or declared to be unlawful or an offense, or whenever herein the doing of an act is required or the failure to do any act is declared to be unlawful or an offense, the violation of such provision shall be an ordinance violation adjudicated through the Fannin County Magistrate Court.

(b) Each day that a STVR is marketed, advertised, or rented for overnight accommodation without the necessary Accommodation Excise Tax Certificate required under this Ordinance shall constitute a separate violation. Any person marketing, advertising, and/or operating a STVR without a valid Certificate is in violation of this Ordinance may be prosecuted and, upon conviction, punished by a fine not to exceed \$1,000.00.

(c) Nonpayment of any taxes due from the operation of the STVR may subject the property owner and/or the Certificate holder to revocation of a Certificate and/or any additional penalties, enforcement, or consequences to the extent provided for by state law and County ordinances, including, but not limited to those set forth herein.

(d) Should the Fannin County Sheriff Department or Code Enforcement Officer respond to any property being operated as a STVR, the responding entity should forward any report to the Director of the Lodging Division.

(e) Notwithstanding anything to the contrary herein, the imposition of a fine, punishment, or other penalty under the provisions of this section shall not prevent the suspension or revocation of any Accommodation Excise Tax Certificate upon violation of this Ordinance.

(f) Violations of this Ordinance may also subject the violator to other remedies, legal or equitable, available to Fannin County to the extent provided for by law, including injunctive relief.

(g) No provision of the Chapter is intended, nor shall it be construed, as giving the County or its representatives the right to enter into any Dwelling Unit for the purpose of searching, inspecting, or examining the premises to determine compliance with the provisions of this Ordinance without a court order or search warrant issued by a court of competent jurisdiction authorizing such search; provided, however, this shall not limit the authority of a law enforcement body to secure a search warrant in connection with criminal activity at a Dwelling Unit unrelated to compliance with this Ordinance or the authority of the County to conduct otherwise lawful inspections of a Dwelling Unit unrelated to compliance with this Ordinance.

Section 11 Certificate Suspensions and Revocations.

(a) In addition to any other penalty, punishment, or remedy provided for under this Ordinance, a Certificate may be suspended or revoked by the Board of Commissioners, (or designee) as provided for herein. The Board of Commissioners, (or designee) may, upon investigation, suspend or revoke an Accommodation Excise Tax Certificate associated with a STVR:

(i) If the property or STVR corresponding to that Certificate has been the subject of three or more violations of this Ordinance or the County's noise ordinance which have resulted in convictions of either the property owner, Certificate holder, Local Point of Contact, or the occupants/guests (or any combination thereof) in the immediately preceding twelve-month period.

(ii) If the STVR or property upon which it is located is being operated in a disorderly manner constituting a public nuisance.

(iii) If the Certificate holder and property owner (if different) have been advised in writing by the County of the unsatisfactory way a STVR is being operated; and

(iv) after the Certificate holder and property owner (if different) have been given a reasonable opportunity to cure said deficiencies.

(v) Upon learning that an applicant furnished or made any fraudulent or material misrepresentation, omission, or false or untruthful statement or information in the application (or supporting materials) submitted to the County for a Certificate or renewal thereof.

(vi) If the Certificate holder or property owner violates or fails to meet or comply with any provision or requirement of this Ordinance, or fails to timely pay or remit any Certificate fees imposed under the provisions of this Ordinance or any accommodation excise taxes due to the County provided, however, prior to any such suspension or revocation, the Certificate holder or property owner shall be advised in writing by the County of such violation or non-compliance and the fees or taxes believed to be past due, and the Certificate holder and property owner shall be provided 14 calendar days to correct and cure such violation or non-compliance, or pay any such past due fee or excise tax; or

(vii) If a Local Point of Contact fails to respond to calls or complaints regarding the condition, operation, or conduct of a STVR or the behavior or conduct of the occupants and/or guests thereof, in a timely and appropriate manner on three or more separate occasions within the immediately preceding 12 months, provided that the County provides the Certificate holder and property owner (if different) with notice of each such failure and a 14-day opportunity to respond to the notice in writing. It is not intended that an owner, Management Company, or Local Point of Contact function as a peace officer or place himself or herself in an at-risk situation.

(b) If, upon investigation, the Board of Commissioners (or designee) determines that sufficient grounds exist to suspend or revoke a Certificate in accordance with this Section, the Board of Commissioners (or designee) shall issue written notice of the suspension or revocation to the Certificate holder and property owner, if different. Suspensions shall specify the length of the suspension, not exceed 12 months. The written notice of suspension or revocation may be served upon the Certificate holder or property owner by email or certified mail, or both, to the email address or physical address provided by the Certificate holder in the application, and shall specify the facts which, in the opinion of the Chairman of the Board of Commissioners (or designee) constitute grounds for the suspension or revocation of the Certificate. The notice shall also specify that the suspension or revocation of the Certificate shall become effective 15 calendar days from the date of the notice, unless the Certificate holder appeals such decision to the Board of Commissioners in writing in accordance with this Ordinance no later than 14 calendar days from the date of the receipt of the notice of suspension or revocation.

Section 12 Appeals.

(a) Decisions denying, suspending, or revoking an Accommodation Excise Tax Certificate, or any renewal thereof, under this Ordinance may be appealed by the Applicant or Certificate holder, as applicable, to the Lodging Division Director.

(b) Upon receipt of any decision or determination to deny, suspend, or revoke any Accommodation Excise Tax Certificate, or any renewal thereof, an applicant whose application was denied, or a Certificate holder whose Certificate was revoked, may appeal such decision to the County Planning Commission. Any such appeal must be in writing and filed with the County Clerk within 14

calendar days of the Applicant's or Certificate holder's receipt of the decision being appealed. Appeals to the Planning Commission must be sent to and received by the County Clerk by certified U.S. mail, courier, or hand delivery (email or digital communication is not acceptable). Appeals not physically received in writing by the County Clerk within 14 calendar days of the Applicant's or Certificate holder's receipt of the decision being appealed will be deemed untimely and disallowed.

(c) The written appeal must state succinctly the grounds upon which it is asserted that the decision should be reversed and shall be accompanied by a copy of the decision from which the appeal is being made, along with any other documents deemed relevant to the appeal. The filing of a timely appeal to the Planning Commission will delay implementation of the decision being appealed until a decision is made on that appeal by the Planning Commission. If an appeal is not timely received, decisions denying, suspending, or revoking a Certificate shall become effective and final on the fifteenth (15th) calendar day following the Applicant's or Certificate holder's receipt of such decision.

(d) Upon receipt of a timely appeal under this Ordinance, the County Clerk shall schedule a hearing before the Planning Commission at a regular or specially called meeting within 45 days of the receipt of the appeal. The County Clerk shall provide written notice to the appealing party of the time, place and date of the scheduled hearing by certified U.S. mail.

(e) The Planning Commission shall have the duty of conducting hearings concerning the denial, revocation, or suspension of a Certificate. The standard of proof on all issues in the hearing shall be a preponderance of the evidence and a determination will be made based on the evidence presented at the hearing.

(f) At the hearing, after presentation of the case against the Applicant or Certificate holder, the appealing party will have an opportunity to present his or her case, to present evidence and information relevant to the appeal, to rebut the allegations made against him or her, and to present whatever defenses he or she has. The appealing party shall have the right to be represented by an attorney at his or her own expense.

(g) At the conclusion of the hearing, the Planning Commission shall affirm, modify, or reverse the decision being appealed. Written notice of the decision shall be sent to the appealing party by the County Clerk courier or certified U.S. mail, and shall set forth the findings and conclusions of the Board.

(h) Decisions of the Planning Commission regarding denials, suspensions, and revocations shall be binding, subject to the right of appeal to the Fannin County Board of Commissioners Office.

Section 13 Right to Audit.

Fannin County shall have the right to audit and examine the books, papers, records, and financial reports of any Certificate holder to verify the accuracy of any accommodation excise tax return made, or if no return is made by the Certificate holder, to ascertain and determine the amount required to be paid. The Accommodation Excise Tax Certificate holder shall keep and maintain such records, receipts, invoices, and other pertinent papers regarding the operation of a STVR as required herein and shall establish and maintain a reasonable accounting system to readily identify and calculate the amount of accommodation excise taxes due for each STVR.

Section 14 Exceptions.

(a) Real property that is occupied for a period of less than 30 consecutive days by a buyer or seller of real property prior to or after the closing of same shall not be considered a STVR or require an Accommodation Excise Tax Certificate under this Ordinance, provided that the property is not otherwise furnished or offered for value to any other person(s) during the same calendar year for 30 days or less at one time.

(b) Real property that is occupied by or offered for occupancy to the same person for a period greater than 30 consecutive days shall not be considered a STVR or require an Accommodation Excise Tax Certificate under this Ordinance, provided that the property is not otherwise furnished or offered for value to any other person(s) during the same calendar year for 30 days or less at one time.

Section 15 Effective Date.

This Chapter shall become effective on _____. Any Accommodation Excise Tax Certificate issued under this Ordinance shall be valid upon the date of issuance.

Section 16 Severability.

If any section, clause, sentence, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent authority, then said holding shall in no way affect the validity of the remaining portions of this Ordinance. It is hereby declared as the intent of Fannin County that this Ordinance would have been adopted had such invalid or unconstitutional portion not been included herein.

Board of Commissioners of Fannin County, Georgia

James V. Hensley, Chairman

Johnny Scarce, Post One Commissioner

Glenn Patterson, Post Two Commissioner

Attest:

Sherri L. Walker, Clerk